Ministry of Water, Land and Air Protection

Financial Incentives for Recycling Scrap Tires (FIRST) Program

INFORMATION PACKAGE

August 2004

Please visit the FIRST program web site at http://wlapwww.gov.bc.ca/epd/epdpa/ips/tires

105-03557/

TABLE OF CONTENTS

- Fact Sheet
- Definition of Program Participants
- Registered Processors and their Products
- Estimated Scrap Tire Generation by Type
- Estimated Scrap Tire Generation vs Actual Capture
- Volume of Scrap Tires Captured
- Volume of Scrap Tires Converted to Tire Derived Products (TDP) vs Tire Derived Fuel (TDF)
- Summary of Current Program Policies
- Schedule of Eligible Distances to Processor Sites
- Schedule of Trucking Credits per Kilometre per Tonne
- Schedule of End Use Credits per Tonne
- Sustainable Environment Fund Fact Sheet
- Consumer Taxation Branch Bulletin No15

Ministry of Water, Land and Air Protection
Financial Incentives for Recycling Scrap Tires (FIRST) Program

F A C T S H E E T (April 2004)

Levy Collected

- $3.00 per physical tire unit on sales of new tires that retail for more than $30 (some exceptions apply)

Standard Tire Measurement Unit

- Passenger Tire Equivalent (PTE) defined as 8.2 kilograms. For measurement purposes, all program information is presented in tonnes or translated into PTEs, which is a common method of presentation in the industry.

Categories of Scrap Tires Eligible for Program Funding

- Passenger and Light Truck (PLT) tires, defined as tires with a rim diameter of less than or equal to 16", and
- Medium Truck (MT) and Farm Tires (FT), defined as tires with a rim diameter of greater than 16" but ≤ to 24.5".

Note: Off the Road Tires (OTRs) are **not** eligible for financial assistance under the FIRST program.

Estimated Annual Generation of Scrap Tires for 2004/05

- PLT: 2.796 million PTEs (2.796 million units)
- MT / FT: 1.136 million PTEs (207K units)

*The following information is to be used as a guideline only. IBM Business Consulting Services, the program administrators, **must** be contacted for eligibility and credit rate information for specific end uses.*

Types of Financial Credits Available under the Program

- ***Transportation Assistance,*** paid at a per kilometer, per tonne rate from the generating site to an **eligible** processing site, and not differentiated by the type of end use. All processors with an eligible end use may claim transportation assistance; and
- ***End Use Assistance,*** paid at a per tonne rate that is established based on the type of end use.

Types of Eligible End Uses and Levels of End Use Assistance

Tire Derived Products (TDP)

- **TDP1,** at up to $1.50 per PTE (or $183 per tonne). Includes operations that reduce the scrap tire to a highly processed form, typically to a crumb or powder form for use in producing new products such as blocks, bricks or mats.

- **TDP2,** at up to $1.00 per PTE (or $122 per tonne). Includes operations that process or change the shape of the scrap tire but utilize components of the scrap tire in essentially their original form; examples include blasting mats and portable terrain mats. Also includes end products made from scrap tire shred of up to 3/4" in size.

- **TDP3,** at $0.50 per PTE (or $60 per tonne), is characterized by high-volume applications such as coarse shred used as road-fill.

- **TDP4,** at a nil credit rate, includes existing viable operations or operations where the value of comparable substitutes is high enough to warrant not paying end use assistance. These operations remain eligible to claim transportation assistance to ensure ongoing access to scrap tires as feedstock for their operations. Examples include the use of scrap tires in building construction and for foam filled floatation devices.

Tire Derived Fuel (TDF)

- Processed **TDF1** at a rate of up to $0.90 per PTE (or $110 per tonne); and

- Whole Tire **TDF2** at a rate of $0.70 per PTE (or $85 per tonne).

Note: Rates are reduced proportionately based on the actual percentage of the scrap tire utilized, consistent with the program principle of maximizing diversion of scrap tires from landfilling and other disposal alternatives. A minimum of 75% of the tire must be used in eligible end products.

Ministry of Water, Land and Air Protection
Financial Incentives for Recycling Scrap Tires (FIRST) Program

PROGRAM PARTICIPANTS

GENERATOR: Any person who generates a scrap tire as a result of:

- selling new, reusable or retreaded replacement tires to consumers for their use;
- industrial activity which results in the wear or damage of a tire to a state in which it is no longer suitable for its original intended purpose for use on the wheel of a vehicle; or
- engaging in the dismantling of wrecked vehicles of which scrap tires are a by-product.

TRANSPORTER: Any person who has an agreement with a registered processor to accept their tires. This can be a:

- retailer;
- tire collection service;
- independent trucking company; or
- processor or end user using their own delivery truck.

PROCESSOR: A registered participant engaged in an activity that converts all or a substantial portion of the scrap tires into a tire derived product (TDP) or tire derived fuel (TDF) for which there is an end market.
"Substantial" is defined as a minimum of 75% of the tire for the purposes of the FIRST Program.

END USER: A participant who:

- consumes tire derived fuel for energy recovery;
- uses a tire derived product as a raw material; or
- uses the whole tire in essentially its original form;

in the manufacture of a new product, other than a tire, for sale at the wholesale or retail level.

Ministry of Water, Land and Air Protection

Financial Incentives for Recycling Scrap Tires (FIRST) Program

REGISTERED PARTICIPANTS AND THEIR PRODUCTS

Participants	Address	Contacts	Products
OXBOW CARBON & MINERALS INC	203 - 5460 152nd Street Surrey, BC, V3S 5J9 Phone: (604) 574-2447 Fax: (604) 574-2442	Richard Ansley Ben Koat	> Tire-Derived Fuel (whole tires) for Lehigh Northwest Cement
TARGET RECYCLING INC	3312 Smiley Road Chemainus, BC V0R 1K4 Phone: (250) 246-9886 Fax: (250) 246-4403	Anthony Stock Lee Chapman	> Blast Mats > Temporary Road Mats > Tire-Derived Fuel (shred) for NorskeCanada in Port Alberni
WESTERN RUBBER PRODUCTS LTD	721 Aldford Avenue Delta, BC V3M 5P5 Phone: (604) 524-5263 Fax: (604) 524-1241	Mike Roberge Grant McIntosh	> Crumb Rubber > Pasture Mats

Ministry of Water, Land and Air Protection - FIRST Program

2004/05 BC ESTIMATED SCRAP TIRE GENERATION
by TIRE TYPE

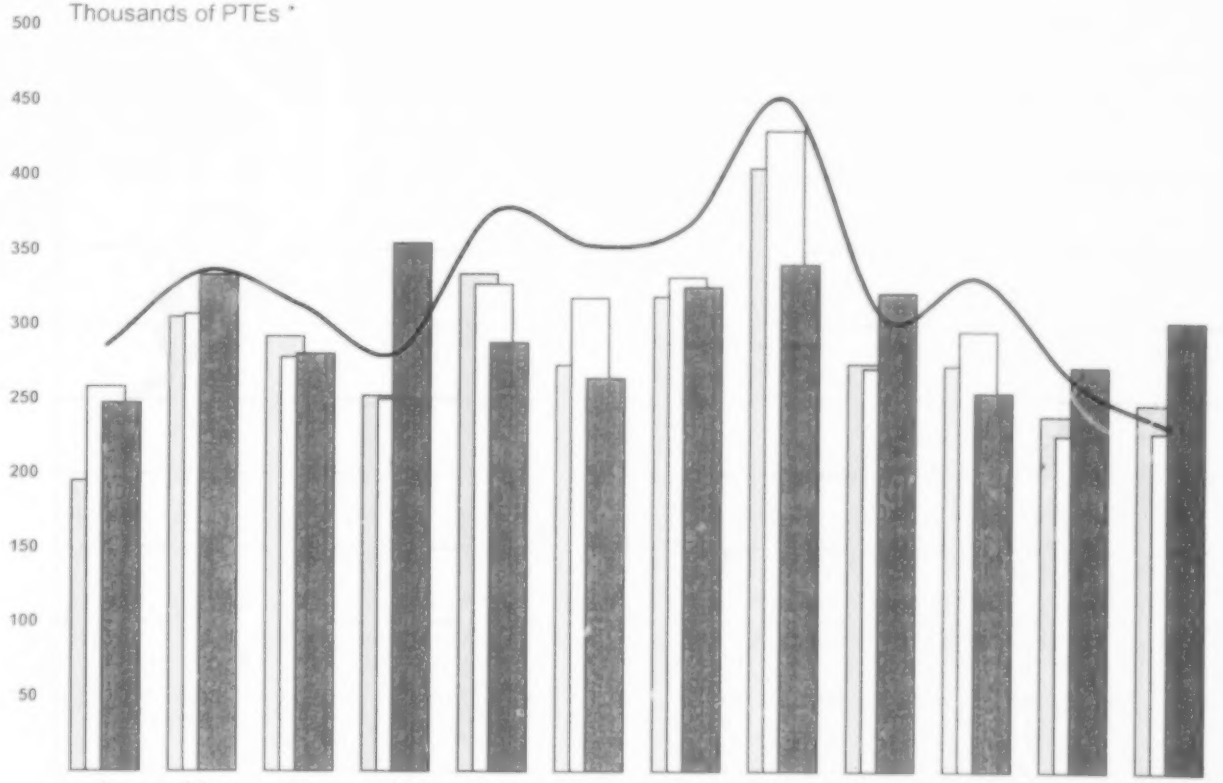
TIRE TYPE *	EST UNIT WT	EST UNITS GENERATED	IN PTEs **	IN TONNES
Included in FIRST program:				
PLT	8.2 Kg	2,795,755	2,795,755	22,925
MT / FT	45 Kg	206,963	1,135,775	9,313
		3,002,718	**3,931,530**	**32,239**
Not included in FIRST program:				
IT	90 Kg	36,000	395,122	3,240
SOTR	360 Kg	18,000	790,244	6,480
LOTR	1,800 Kg	1,500	329,268	2,700
Other	5 Kg	395,375	241,082	1,977
		3,453,593	5,687,246	46,635

* **Tire Types :**

PLT = Passenger & Light Truck
MT/FT = Medium Truck & Farm
IT = Industrial
SOTR = Small Off-the-Road
LOTR = Large Off-the-Road
Other = Motorcycle, golf cart, etc.

** **PTE :** = Passenger Tire Equivalent (8.2 Kg)

Ministry of Water, Land and Air Protection - FIRST Program
ESTIMATED SCRAP TIRE GENERATION vs ACTUAL CAPTURE



	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	TOTAL
Actual 01/02	195	305	292	252	334	273	319	405	274	273	239	247	3,408
Actual 02/03	258	307	278	250	327	318	332	430	271	296	226	228	3,521
ACTUAL 03/04	247	333	280	354	288	264	325	340	322	255	272	302	3,584
Est Gen 03/04	286	336	313	281	376	353	367	451	306	331	262	231	3,893

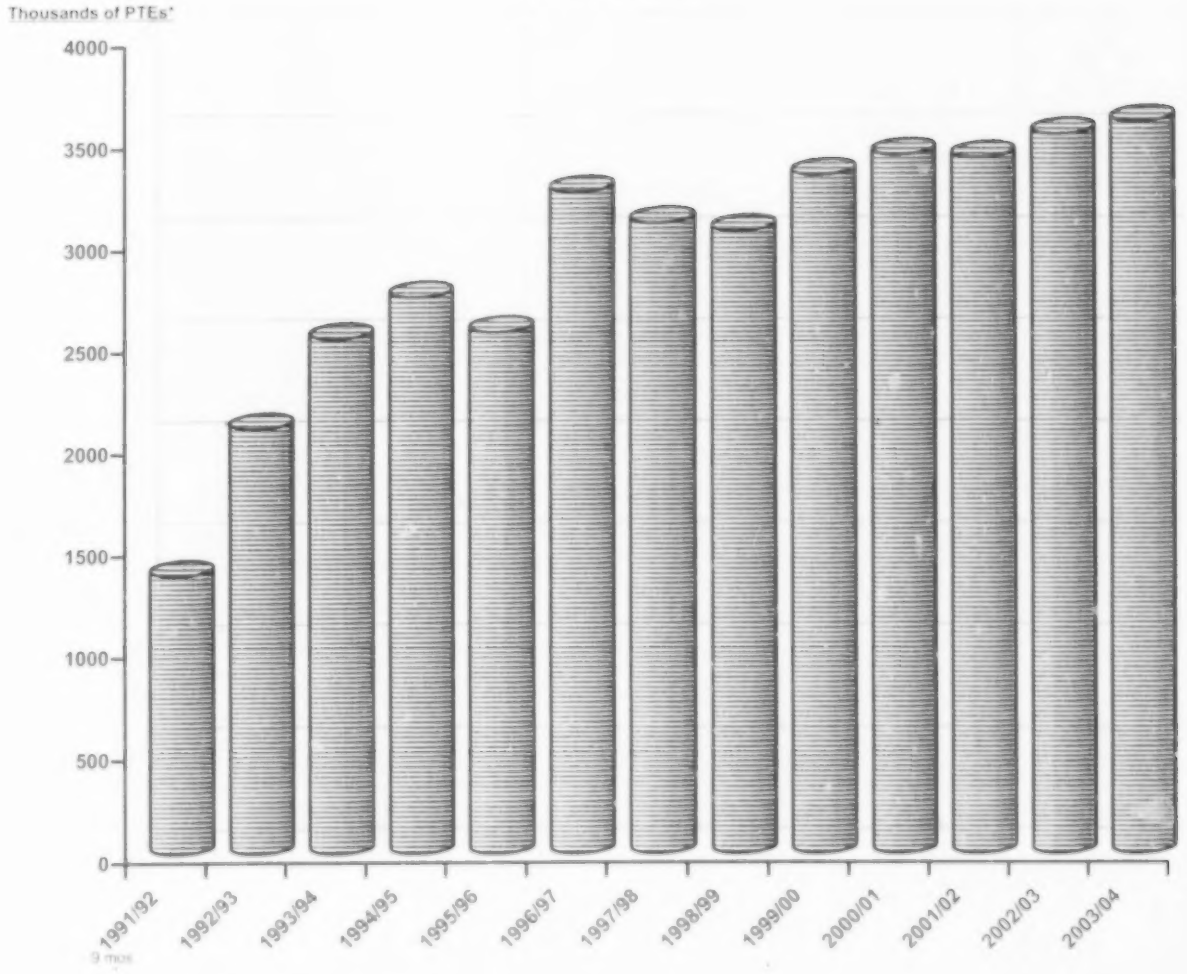
* PTE = Passenger Tire Equivalent (8.2 kg). Statistics include PLT & MT tires.

Ministry of Water, Land and Air Protection

Financial Incentives for Recycling Scrap Tires (FIRST) Program

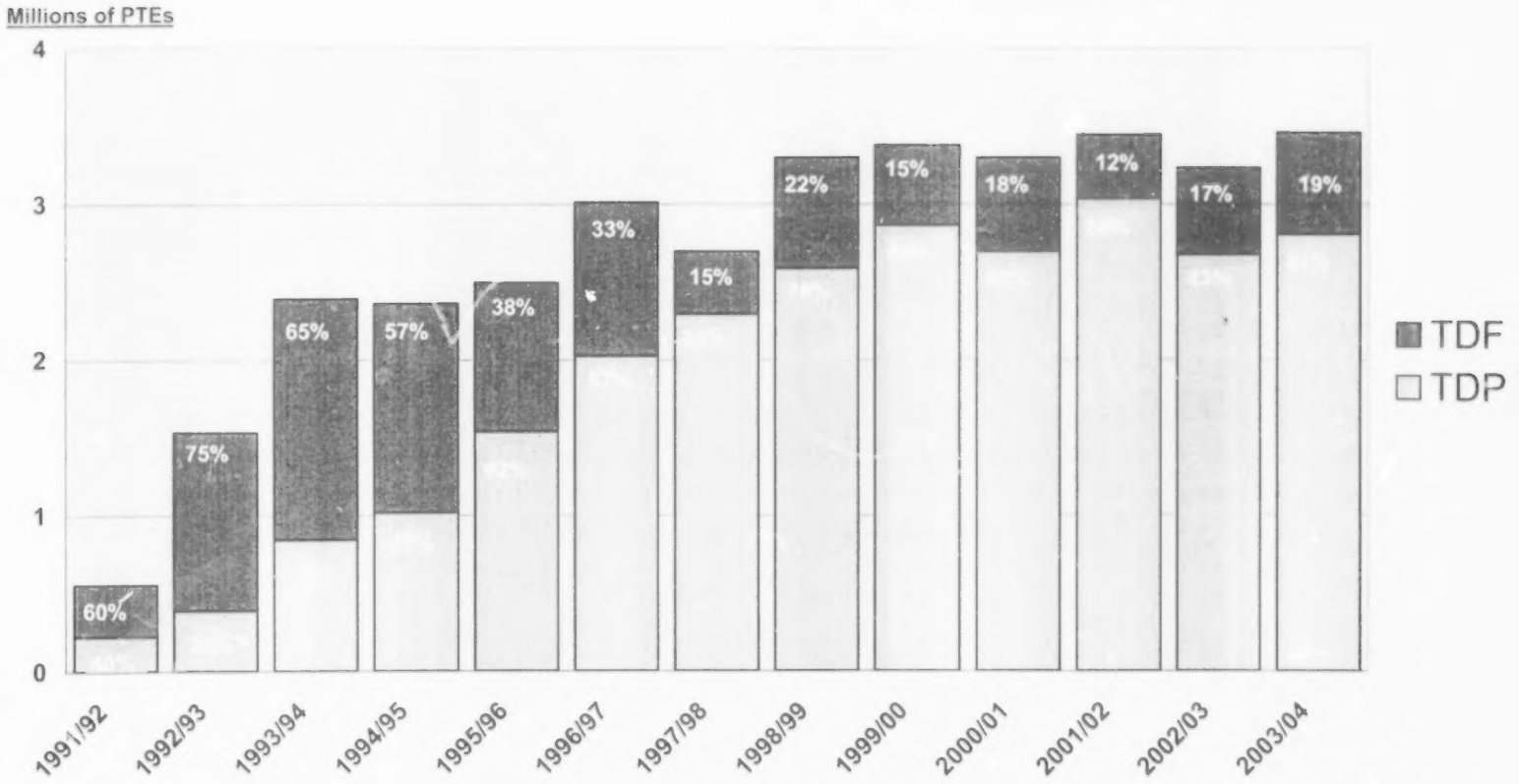
SCRAP TIRES CAPTURED

1991/92 - 2003/04
(PLT & MT Tires)



(* Passenger Tire Equivalents)

Ministry of Water, Land and Air Protection
Financial Incentives for Recycling Scrap Tires (FIRST) Program
SCRAP TIRES CONVERTED TO TIRE DERIVED PRODUCTS (TDP)
vs. TIRE DERIVED FUEL(TDF)
1991/92 - 2003/04



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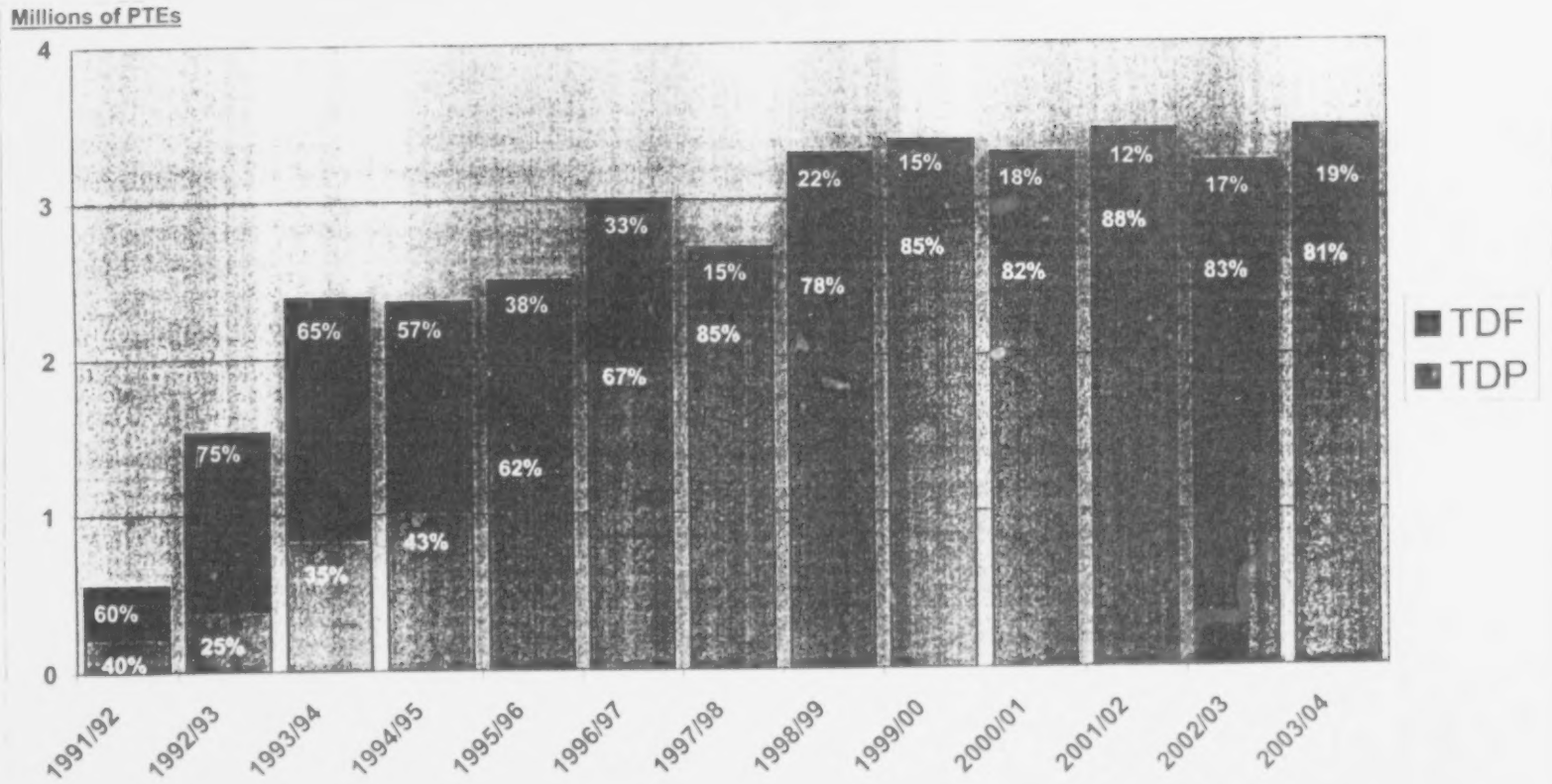

Ministry of Water, Land and Air Protection
Financial Incentives for Recycling Scrap Tires (FIRST) Program

SUMMARY OF CURRENT PROGRAM POLICIES

(Updated as of June 2003)

POLICY #3: Export

No financial assistance is available for the export of whole tires, partially processed products or TDF.

Processors are permitted to receive financial assistance, in the form of the usual transportation and end use credits, for the export of TDP upon proof of sale to an eligible end user in the export market. Priority must be given to serving the needs of British Columbia end users.

STATUS: APPROVED 92/12/01

POLICY #7: Audit Requirements

The Ministry may require, at its sole discretion, that participants who receive funds under the program submit audited financial statements. The cost of these audits will be borne by the participants. As an administrative practice, the Ministry may choose to waive the audit requirement due to the high cost this may impose on some small participants. A preliminary minimum annual claim level of $10,000 for processors and $25,000 for end users has been set as an internal guideline for adherence to this policy.

STATUS: APPROVED 91/11/05

POLICY #14: Exclusive Rights

The Ministry will not grant exclusive territory rights to any participant in the FIRST program, except as follows:

- The Ministry may assist local governments in the establishment of marshalling yards in areas where none exist or are likely to be established due to low volumes of tires or other constraints.
- The Ministry may revise transportation credit rates to support processors or end users in geographically separate regions.

STATUS: APPROVED 91/11/05

POLICY #17: Maximum Inventory Limits

A registered processor may accept and receive the transportation credit for not more than 50,000 passenger tire equivalents (400 tonnes, whole or processed) until the processor has demonstrated that it has a market for its product. A maximum of 50% of this total may be accumulated before actual installation and operation of the processing equipment, provided the processor demonstrates a continual and significant financial commitment to processing tires.

Upon commencement of operations* and demonstration of a market for its product, a processor will be permitted to accumulate a total maximum inventory of whole tires, processed tires, partially processed product or finished product up to a maximum of ***twelve months sales***. The maximum inventory level will include inventory held by parties on which the processor is deemed to have economic dependence in terms of markets even if a "sale" has been recorded. This is a maximum limit; lower inventory levels or further restrictions may be imposed by other policies. This maximum permitted inventory will be established by the FIRST program manager in consultation with the affected processor.

Processors will be required to post a bond sufficient to reflect the level of inventory at their processing facility, and inventories at sites under their control, and the potential costs associated with any subsequent cleanup of that inventory.

STATUS: APPROVED 92/12/01

***ADDENDUM TO POLICY #17, APPROVED 97/05/06:**

Effective immediately, implement the following requirements: (1) in advance of its registration in the FIRST program, a new processor must demonstrate proof of having secured an acceptable site for its scrap tire processing facility; (2) within 90 days of the date indicated on the "Confirmation of Registration", the new processor must begin processing scrap tires in the manner described on its approved Form R, or as described on other documents approved by the FIRST program; and (3) having failed to commence operations as described in 2, the processor will, at the discretion of the ministry, be de-registered from the FIRST program and a new Application for Registration will be required in consideration of its reinstatement.

POLICY #18: Stockpile Removal

Applications for additional assistance by eligible parties will be considered on a site-specific basis where the available transportation credit is insufficient to cover the costs. All applications will be subject to availability of funds in the FIRST program budget.

Sites which are under local government control may be eligible for assistance under this policy. Removal of tires from a privately owned site is not eligible for assistance under any circumstances.

A local government must establish its eligibility under this policy prior to proceeding with the cleanup. It must also enter into a Letter of Agreement with the Ministry regarding the procedures to be followed.

Any funding provided would be a one-time contribution on the understanding that a tire management program would be initiated to avoid the need for any future cleanup project.

STATUS: APPROVED 93/04/02

POLICY #20: TDF Credit Rate

Reduce the TDF end use credit to $110.00 per tonne effective May 1, 1993 to reflect the fuel value of TDF and the actual processing costs as demonstrated by the processors and end users of TDF.

STATUS: APPROVED 92/12/01
(Note: See Policy #26 for Whole Tire TDF Rate)

POLICY #24: Financial Support for 2R Users

- No end use assistance is available for used and retreaded tires.
- Assuming suitable arrangements can be made, 2R users will be allowed access to stockpiles of tires at registered processing facilities, whose primary purpose is to process whole tires, with no reduction in transportation assistance to the registered processor. Where a reasonable request for access is denied, the Ministry may intervene.
- Scrap tires diverted for 2R use at the generator's site, or prior to delivery to a registered processing facility, will not be eligible for transportation credit as the Ministry will be unable to secure independent verification of the existence or weight of the tires.
- Eligible uses of whole tires for purposes other than as a tire will be considered for the variable 3R rates of financial assistance as detailed in separate policies.

STATUS: APPROVED 95/07/11

POLICY #26: Eligibility for Whole Tire Feed System at Tilbury Cement to Receive Credits

(1) Credit Rate
Effective January 01, 1995, the end use credit rate for passenger/light truck tires will be $0.70/PTE.

(2) Eligibility limit for MT tires
Credit eligibility for TDF for MT tires is only applicable in the case of one-time landfill cleanup projects, under pre-agreement between the Ministry and the local government operators, provided the tires are removed at no cost to the local government.

STATUS: APPROVED 94/03/16

POLICY #28: Credit Eligibility for Medium Truck (MT) Tires

As a general rule, only TDP processors will be eligible to receive full credits for MT tires, subject to demonstrated capacity, inventory controls and program budget restrictions.

Credit eligibility for MT tires will be extended to TDF processors for one-time landfill clean-up projects, under pre-agreement between the Ministry and local government operators.

If it becomes apparent that the TDP sector cannot handle the volume of MT tires, the TDF sector remains an alternative at the eligible TDF credit rates.

STATUS: APPROVED 94/07/05

***ADDENDUM TO POLICY #28, APPROVED 99/06/01**

Extend credit eligibility to medium truck tire residuals resulting from an approved TDP end use for use as TDF at the normal TDF end use credit rates.

POLICY #29: System Stability

- The Branch's normal practice will be to review the rates of assistance on an annual basis, with any changes to be announced on or as soon as possible after November 1st of each year.
- Changes which reduce the level of credit will be effective following a period of one year, but may be implemented sooner if acceptable to affected industry stakeholders.
- Changes which increase the level of a credit may be implemented immediately.
- The Branch reserves the right to change credit levels at any time when necessary for the viability of the program or to achieve important program goals, following consultation with, and as much notice as possible to, affected industry stakeholders.

STATUS: APPROVED 94/11/16

POLICY #30: TDP Credit Rate Structure

There should be three rates of TDP credit available.

The rate of credit available to eligible end users will be based on the level of assistance required to realize the diversion and viability potential of the operation.

The rates of credit will be established as follows:

- **TDP1** - at up to $1.50 per PTE (or $183 per tonne). Includes operations that reduce the scrap tire to a highly processed form, typically to a crumb rubber or powder form for use in producing new products such as blocks or mats (particle size up to approximately 5/16" ***and*** free of steel and fibre).

- **TDP2** - at up to $1.00 per PTE (or $122 per tonne). Includes operations that process or change the shape of the scrap tire but utilise components of the scrap tire essentially in their original form: examples include blasting mats and portable terrain mats. Also includes end products made from scrap tire shred: particle size range >5/16" up to 3/4".

- **TDP3** - at a nil credit rate, where the product will be made from the whole tire in its original form. Transportation assistance will be available to ensure access to scrap tires as feedstock is available

- **TDP4** - at a nil credit rate, where the product will be made from the whole tire in its original form. Transportation assistance will be available to ensure access to scrap tires as feedstock is available

The component values of the TDP1 rate are established under separate policy.

STATUS: APPROVED 94/11/16

POLICY #40: Eligible Distance for Transportation Credit Purposes

ISSUE:

The appropriateness of a policy whereby the transportation credit paid is based on the distance to the nearest eligible registered processor, herein referred to as the "eligible distance".

DECISION:

Effective immediately, implement the "Lower Mainland Catchment Area" approach to eligible distance, as described below.

Lower Mainland Catchment Area:

This approach to eligible distance was developed on the basis of historical performance in PLT and MT flowed to existing participants. Ass such, this approach will be subject to review in the event of a change of distribution of the scrap tire processing capability across the province, particularly on Vancouver Island or in the central Interior. A significant change will necessitate an analysis of its impact on the policy's objectives, as provided above.

For purposes of eligible distance, the following five catchment areas, derived from existing processor locations, will be applied: (1) Vancouver Island; (2) Lower Mainland; (3) Northern; (4) Interior; and (5) South Eastern.

Based on these catchment areas, the movement of scrap PLT and MT tires that will presently qualify for transportation credits are:

1. from a Lower Mainland generator - - to a Lower Mainland processor;
2. from a Vancouver Island generator - - to a Vancouver Island or Lower Mainland processor;
3. from an Interior or Northern generator - - to an Interior or Lower Mainland processor; and
4. from a South Eastern generator - - to a South Eastern, Interior, or Lower Mainland processor.

The eligibility of claims for transportation credits will continue to be subject to compliance with all other FIRST Program policies and procedures.

It is the expectation of program administration that the Lower Mainland and existing Vancouver Island MT tire processors will work together to ensure an adequate supply of MT's remain available on Vancouver Island to meet local demand. In the absence of such cooperation, and with substantiated demand for scrap tires on Vancouver Island, the catchment area approach may also be extended to limit the flow of scrap tires from Vancouver Island.

It is the responsibility of participants to contact program administration for advance eligibility rulings in circumstances not addressed by the policy restrictions and expectations discussed above. In the absence of such discussion, the lowest eligible distance as determined by the FIRST program will apply.

Where a potential environmental risk or other serious program non-compliance issue exists, the Ministry and or program administration will intervene to restrict the offending processor's ability to accept tires and will withdraw its eligibility to claim transportation credits. This limitation will override all other considerations within this policy.

Rescind policies # 15 and # 36.

STATUS: APPROVED 97/05/06

POLICY #40 (revised): Eligible Distance for Transportation Credit Purposes

STATUS: REPLACED EFFECTIVE 01/01/23 WITH POLICY #40 PREVIOUSLY APPROVED 97/05/06

POLICY #41: Transportation Credit Rate Review - 1997

- Effective June 15, 1997, implement a new transportation credit rate structure.
- For detailed information on the rate structure, please refer to the schedule of trucking credits included in this package.

STATUS: to be replaced with policy 47 "Transportation Credit Rate Review 2001" effective August 1, 2001

POLICY #42: Reimbursement of Ferry Credits

- Effective June 15, 1997, implement standard reimbursement of One-Way Ferry Credits (either way, *as eligible*).
- Consistent with current practice, designate One-Way Ferry Credits to include:
  - one-way ferry fare for the truck and one driver; plus
  - a flat downtime allowance.
- Require submission of the original receipt for reimbursement of the ferry fare, with no supporting documentation required to claim the downtime allowance.
- The eligibility guidelines with respect to the minimum load size and the amount of the downtime allowance are:

  ⇒ *Eligible load size for ferry fare reimbursement*: The load of scrap tires must consist of a minimum of 500 passenger tire equivalents *and*, as ferry fares are based on truck length, the transport vehicle must be filled at or near capacity with scrap tires. **(Replaced, see below).**

  ⇒ *Calculation of downtime allowance*: For each eligible load, a flat allowance of $100 will be available for the Vancouver Island route. Assistance for other routes will be based on the average downtimes for those specific routes.

STATUS: APPROVED 97/05/06

*** ADDENDUM TO POLICY 42 APPROVED 01/01/31 - Revision of Ferry Credit Eligibility**

Effective February 15, 2001, the one-way ferry fare including driver and downtime (if applicable) will be pro rated based on the size of the load. The program has set a predetermined capacity for each load at .252 tonnes per linear foot of trailer space. Loads that do not meet this predetermined capacity will be pro rated.

Eligibility Requirements:

- **all** loads travelling by ferry/barge, regardless of size/weight, **must** be weighed and the original weigh scale ticket submitted with the corresponding Form A(s);

- the original ferry receipt **must** be submitted with the corresponding Form A(s) to allow for pro rating based on the actual ferry fare paid;
- the transporter **must** indicate on the ferry receipt the size of trailer used to transport the load i.e. the area where the tires are stored;
- the load **must** represent no less than 50% of the predetermined capacity; and
- should the load exceed the predetermined capacity the reimbursement will **not** exceed the maximum amount eligible, i.e. the actual ferry fare paid including driver, and downtime (if applicable).

POLICY #45: Definition of an "Eligible Sale"

Implement the following definitions to support the end use financial assistance requirement for "proof of an eligible sale of the final product". (*Eligible Sale* and *Arm's-Length Transaction* have been derived from an interpretation of definitions contained in the Income Tax Act.)

ELIGIBLE SALE: An "arm's-length transaction" for which the required "proof of sale" is rendered to the FIRST program. The burden will be on the processor to prove by the facts of a situation that a transaction was at arm's-length. If the processor fails to meet this onus, the transaction will be considered *not* at arm's length and consequently will not qualify for the end use credit.

Arm's-Length Transaction: *Related persons or companies are deemed* ***not*** *to be dealing with each other at arm's-length.* Related persons are generally those connected by blood, marriage or adoption. Related companies include those in which one company owns a significant interest in the other, or where a shareholder of one company owns a significant interest in the other company. The determination of whether an interest is "significant" will be at the discretion of the Ministry, and reasonableness will be the key. (*Company/shareholder* may be replaced with *partnership/partner*, for purposes of this definition.)

Proof of Sale: The proof of sale in support of a claim for end use credits will be:

1) A copy of the invoice to the product purchaser, clearly indicating
   - the purchaser's name, address, and telephone number,
   - the date of the sale,
   - the date of product shipment[a],
   - name or description of the product[b] sold,
   - the weight of the tire material contained in the product sold,
   - the proceeds[c] of the sales transaction, and
   - the terms of payment;

2) Government approved weigh scale tickets to support the weight of the *tire material* contained in the product sold (note: where identical finished products are created on an ongoing basis, a scale ticket indicating the weight of the tire material contained in the product may be submitted to the FIRST program and, *if approved*, this weight may be referenced on subsequent end use claims);

3) For submission upon request, copies of the waybills, bills of lading, or other proof of product shipment to purchasers. At its discretion, the ministry may require the submission of shipping documents to support each claim for end use credits; and

4) For submission upon request, copies of production records sufficient to support the quantity and quality of tire material contained in the final products claimed for end use credits.

(a) Product Shipment: The ministry reserves the right to verify with the purchaser the receipt of a product for which end use credits are being claimed.

(b) The Product: Must be a product for which end use eligibility and credit rate have been confirmed by the FIRST program. The ministry reserves the right to verify with the purchaser the final application of a product for which end use credits are being claimed.

(c) The Proceeds: The ministry reserves the right to verify the proceeds received by a participant for any sale for which end use credits are being claimed.

STATUS: APPROVED 97/06/13

POLICY #46: Review of Eligible End Use Criteria (Draft)

Under a pilot project:

- **Implement the new "Eligible End Use Evaluation" (Form E) effective immediately** to clarify the specific eligibility criteria;
- **Make the applicant's submission of a business plan mandatory**. The business plan should cover the proponent's first five years of operation and should be based on the "Preliminary Credit Rate Criteria" included on the Form E, and
- **Adopt the new "Eligible End Use Evaluation & Confirmation Procedures"** to define the eligibility review process and responsibilities.

STATUS: UNDER REVIEW 00/04/12

POLICY #47: Transportation Credit Rate Review - 2001

- Effective August 1, 2001, implement a new transportation credit rate structure.
- For detailed information on the rate structure, please refer to the schedule of trucking credits included in the information package.

STATUS: APPROVED 01/7/13

POLICY #50: Security Requirement

A security is defined as a non-cancelable commitment. The security is a written instrument executed by the processor and a second party, e.g. a financial institution, to assure fulfillment of the processors obligations to the FIRST Program. In the event a processor abandons its site or is otherwise unable to process and/or sell its inventory, the security must assure payment, to the extent stipulated, of any loss sustained by the FIRST Program and/or costs incurred to clean up the site. The security may also be used to recover any overpayment of FIRST program credits.

A list of ministry-approved securities is available upon request from the program administrator.

All FIRST program processors with an inventory limit of greater than 50 tonnes must post a ministry-approved security based on the processors set inventory limit with a minimum security required of $100,000.

For a processor applicant, requiring an inventory of greater than 50 tonnes, the posting of a security approved by the Director will be required during the application process as a pre-requisite to registration approval.

Failure to comply with the posting of a security requirement will result in registration cancellation for existing participants and the rejection of any new processor applications.

STATUS: APPROVED 01/02/23

Note: For detailed copies of program policies or questions concerning these policies please contact IBM Business Consulting Services at (250) 220 1133 or by email at rosemary.sutton@ca.ibm.com

BRITISH COLUMBIA

FIRST PROGRAM - Schedule of Eligible Distances

Generator Location	Vancouver	Chemainus	Reg Dist
100 Mile House	452	507	CARBO
150 Mile House	531	586	CARBO
70 Mile House	404	459	TH-NI
Abbotsford	60	95	FRVLY
Aggassiz	120	175	FRVLY
Aldergrove	45	80	GRVAN
Armstrong	491	546	NOKAN
Atlin	2431	2486	KIT-S
Baldonnell	1247	1302	PEACR
Balfour	697	752	CKOOT
Barriere	420	475	TH-NI
Bear Skin Lake	1986	2041	KIT-S
Bella Coola	1011	1066	CENCO
Big Bar Creek	456	511	TH-NI
Boston Bar	201	256	TH-NI
Bowen Island	35	60	GRVAN
Burnaby	30	65	GRVAN
Burns Lake	1012	1067	BK-NK
Cache Creek	346	401	TH-NI
Campbell River	172	181	CO-SC
Canal Flats	860	915	EKOOT
Canoe	485	540	COLSS
Cassidy	35	35	NANMO
Castlegar	616	671	CKOOT
Cedar	55	25	NANMO
Chase	418	473	TH-NI
Chemainus	55	10	COWVY
Cherryville	554	609	NOKAN
Chetwynd	1093	1148	PEACR
Chilliwack	100	155	FRVLY
Clearbrook	60	95	FRVLY
Clearwater	585	640	TH-NI
Clinton	396	451	TH-NI
Cobble Hill	113	35	COWVY
Comox	141	146	CO-SC
Coquitlam	30	65	GRVAN
Cortes Island	187	200	CO-SC
Courtenay	131	143	CO-SC
Cranbrook	852	907	EKOOT
Creston	738	793	CKOOT
Crofton	90	12	COWVY
Dawson Creek	1193	1248	PEACR
Dease Lake	1751	1806	KIT-S
Delta	30	65	GRVAN
Duncan	100	23	COWVY
Elkford	1005	1060	EKOOT
Elko	916	971	EKOOT
Endako	952	1007	BK-NK
Enderby	497	552	NOKAN
Fernie	940	995	EKOOT
Fort Langley	30	75	GRVAN
Fort Nelson	1632	1687	FN-LD
Fort St. James	948	1003	BK-NK
Fort St. John	1237	1292	PEACR
Fraser Lake	937	992	BK-NK

BRITISH COLUMBIA

FIRST PROGRAM - Schedule of Eligible Distances

Generator Location	Vancouver	Chemainus	Reg Dist
Genelle	650	705	KOOTB
Gibsons	40	75	SUNCO
Gold River	270	271	CO-SC
Golden	713	768	COLSS
Grand Forks	522	580	KOOTB
Granisle	1095	1150	BK-NK
Hagensborg	991	1046	CENCO
Heffley Creek	390	445	TH-NI
Holberg	452	458	MTWAD
Hope	150	205	FRVLY
Hornby Island	178	180	NANMO
Houston	1101	1156	BK-NK
Hudson's Hope	1158	1213	PEACR
Invermere	820	875	EKOOT
Jaffray	902	957	EKOOT
Jordan River	137	129	CAPTL
Kamloops	358	413	TH-NI
Kazlo	723	778	CKOOT
Kelowna	395	450	COKAN
Keremeos	349	404	OK-SM
Kimberley	882	937	EKOOT
Kitimat	1425	1480	KIT-S
Kitwanga	1277	1332	KIT-S
Lac la Hache	476	531	CARBO
Ladysmith	50	10	COWVY
Lake Cowichan	130	46	COWVY
Langley	30	75	GRVAN
Lantzville	45	52	NANMO
Lillooet	322	377	SQ-LI
Logan Lake	318	373	TH-NI
Lumby	494	549	NOKAN
Lytton	252	307	TH-NI
Mackenzie	964	1019	FFGEO
Madeira Park	82	117	SUNCO
Malakwa	530	585	COLSS
Maple Ridge	30	75	GRVAN
Matsqui	60	95	FRVLY
McBride	760	815	FFGEO
Merritt	271	326	TH-NI
Midway	482	540	CKOOT
Mill Bay	153	45	COWVY
Mission	60	95	FRVLY
Nakusp	650	705	CKOOT
Nanaimo	45	35	NANMO
Nelson	663	718	CKOOT
New Denver	675	730	CKOOT
New Hazelton	1233	1288	KIT-S
New Westminster	30	65	GRVAN
North Vancouver	30	55	GRVAN
Oliver	435	490	OK-SM
Osoyoos	401	456	OK-SM
Parksville	60	70	NANMO
Pemberton	152	207	SQ-LI
Penticton	394	449	OK-SM
Port Alberni	109	120	AL-CL

BRITISH COLUMBIA

FIRST PROGRAM - Schedule of Eligible Distances

Generator Location	Vancouver	Chemainus	Reg Dist
Port Alice	429	429	MTWAD
Port Hardy	412	418	MTWAD
Port McNeill	372	379	MTWAD
Port Renfrew	176	168	CAPTL
Powell River	135	142	POWLR
Prespatou	1333	1388	PEACR
Prince George	786	841	FFGEO
Prince Rupert	1507	1572	SK-QC
Princeton	283	338	OK-SM
Quadra Island	187	200	CO-SC
Qualicum Beach	74	76	NANMO
Queen Charlotte	1507	1572	SK-QC
Quesnel	660	715	CARBO
Radium	818	873	EKOOT
Revelstoke	565	620	COLSS
Richmond	30	65	GRVAN
Rock Creek	441	496	KOOTB
Rossland	624	679	KOOTB
Rutland	400	455	COKAN
Saanich	69	83	CAPTL
Salmo	680	735	CKOOT
Salmon Arm	465	520	COLSS
Saltspring Island	0	25	COWVY
Savona	378	369	TH-NI
Sayward	237	240	CO-SC
Scotch Creek	440	495	TH-NI
Sechelt	60	95	SUNCO
Sicamous	510	565	COLSS
Sidney	45	103	CAPTL
Slocan	690	745	CKOOT
Smithers	1149	1204	BK-NK
Sooke	106	98	CAPTL
Sorrento	440	495	COLSS
Sparwood	970	1025	EKOOT
Spences Bridge	298	353	TH-NI
Squamish	100	155	SQ-LI
Stewart	1481	1536	KIT-S
Summerland	409	434	OK-SM
Surrey	30	65	GRVAN
Tahsis	336	337	CO-SC
Taylor	1249	1304	PEACR
Telkwa	1139	1194	BK-NK
Terrace	1367	1422	KIT-S
Tofino	233	233	AL-CL
Trail	634	689	KOOTB
Tumbler Ridge	1190	1245	PEACR
Ucluelet	207	208	AL-CL
Valemount	673	728	FFGEO
Vancouver	30	65	GRVAN
Vanderhoof	891	946	BK-NK
Vernon	441	496	NOKAN
Victoria	69	83	CAPTL
West Vancouver	30	55	GRVAN
Westbank	395	450	COKAN
Whistler	120	175	SQ-LI

BRITISH COLUMBIA

FIRST PROGRAM - Schedule of Eligible Distances

Generator Location	Vancouver	Chemainus	Reg Dist
White Rock	45	75	GRVAN
Williams Lake	546	601	CARBO
Windermere	820	875	EKOOT
Winfield	415	470	COKAN

IMPORTANT: Some eligibility restrictions exist on the movement of tires to/from Vancouver Island - see program policy

Ministry of Water, Land and Air Protection
Financial Incentives for Recycling Scrap Tires (FIRST) Program

Schedule of Trucking Credits Per Kilometer Per Tonne

Effective August 01, 2001

Hauling Distance	Trucking $/Km/Tonne
0 - 30	0.320
31 - 160	0.370
161 - 300	0.320
301 - 400	0.255
401 - 500	0.225
501 - 600	0.191
601 - 700	0.171
701 - 800	0.159
801 - 900	0.148
901 - 1000	0.140
1001 - 1100	0.134
1101 - 1200	0.127
1201 - 1300	0.122
1301 - 1400	0.114
1401 - 1500	0.113
1501 - 1600	0.110
1601 - 1700	0.109
1701 - 1800	0.107
1801 - 1900	0.104
1901 - 2000	0.101

BRITISH COLUMBIA

**Ministry of Environment,
Lands and Parks**

FACT SHEET

Sustainable Environment Fund

What is the Sustainable Environment Fund?

The Sustainable Environment Fund is a special B.C. Government financial account dedicated to supporting provincial environmental protection and renewal initiatives.

The fund was created to assist in directing money collected through environmental levies and industrial waste permit fees toward a variety of provincial environmental protection programs.

Revenue from the fund comes primarily from a combination of environmental levies - such as those for tires, diapers, and batteries - and waste permit fees charged to companies for disposing of treated waste into the environment.

The Sustainable Environment Fund is administered by the Ministry of Environment, Lands & Parks. Treasury Board sets the overall revenues and expenditures for the fund each year during the government budget process. The fund's overall budget is announced during the Minister of Finance and Corporate Relations' budget speech.

How is the money from the Sustainable Environment Fund used?

In addition to financing province-wide collection and recycling programs for tires and batteries, the Sustainable Environment Fund supports a wide variety of provincial environmental protection programs, including:

- Developing and monitoring industry product stewardship programs such as collection and recycling initiatives for leftover paint, oil, household solvents, pesticides, and pharmaceuticals.
- Implementing the Clean Air Strategy, including the ozone depleting substances regulation, climate change and air monitoring programs;
- Managing Clean Water initiatives including water quality initiatives, development of water criteria and guidelines and non-point source issues;
- Integrated pesticide management;
- Regulating industrial and hazardous waste;
- Managing pollution prevention initiatives at industrial sites;
- Regulating municipal solid and liquid waste;
- Carrying out inspections, monitoring and regulation of waste discharges;
- Managing environmental emergency prevention and response programs; and,
- Setting standards and criteria for waste discharges.

MINISTRY OF ENVIRONMENT, LANDS AND PARKS
SUSTAINABLE ENVIRONMENT FUND

Summary of Expenditures & Revenue

Fiscal 98 to 01

Category	Actuals			Estimates
	97/98	98/99	99/00	00/01
Revenues				
Levies on the sale of Tires (3$ per tire)	10,000,000	11,500,000	10,500,000	10,000,000
SS Tax on disposable diapers (7%)	4,000,000	4,500,000	4,500,000	4,500,000
Levies on sale of batteries (5$ per battery)	4,000,000	4,000,000	4,000,000	4,000,000
Waste Permit Fees	13,241,000	12,530,000	11,681,195	12,000,000
Pesticide Licenses, Fees, Exams	349,000	307,780	292,735	345,000
Other Sources of funding	18,000			
Total Revenue	**31,608,000**	**32,837,780**	**30,973,930**	**30,845,000**
Expenditures				
Tire Collection and recycling program	5,518,000	6,080,613	6,477,038	6,500,000
Battery collection and recycling program*	581,000	781,301	1,104,366	1,200,000
Other Environmental programs**	25,397,000	23,654,886	22,913,654	23,145,000
Total Expenditures	**31,496,000**	**30,516,800**	**30,495,058**	**30,845,000**

Notes:

* The Battery Program expenditures are dependent on the market price of lead and are inversely related in that a higher lead price will result in lower SEF expenditures.

** Other Environmental Programs include Regional/HQ Air, Pollution Prevention and Water Quality programs as described above.

Sources:

Revenues for tires, batteries and diapers determined by the Ministry of Finance and Corporate Relations.
Other revenues and all expenditures determined by the Ministry of Water, Land and Air Protection

For further information, please call
Ministry of Water, Land and Air Protection
Environment & Resource Management Department at (250) 356 6132

Ministry of
Provincial Revenue

BRITISH COLUMBIA

Bulletin SST 015

REVISED: OCTOBER 2001

Environmental Levies on Tires and Batteries

Social Service Tax Act

Environmental levies apply to new pneumatic tires and new lead-acid batteries purchased in British Columbia. The revenue from these levies is directed to the province's Sustainable Environment Fund to finance new initiatives aimed at the safe collection, disposal, and recycling of such products. This bulletin outlines the application of the levies and procedures for collecting and remitting the levies.

The information in this bulletin is provided for your convenience and guidance and is not a replacement for the legislation. The *Social Service Tax Act* and Regulations can be found on the web at **www.rev.gov.bc.ca**

IN THIS ISSUE...

- ***Application of Environmental Levies***
- ***Who Pays the Levies?***
- ***Who Does Not Pay the Levies?***
- ***Collecting and Remitting the Levies***
- ***Other Environmental Levies***

APPLICATION OF ENVIRONMENTAL LEVIES

NEW PNEUMATIC TIRES

A $3 environmental levy applies to each new pneumatic tire purchased in the province for $30 or more. This includes both inflatable tires and solid tires (doughnuts) designed for use as spare tires for vehicles.

A vehicle means an automobile, truck, bus, trailer, motorcycle, or any other device in, on, or by which a person or thing is or may be transported or drawn on a highway, except a device designed to be moved by human power or used exclusively on stationary rails or stationary tracks. This includes vehicles such as tractors, logging trucks, all terrain vehicles, and golf carts even though they may only be incidentally used on a highway.

The levy does not apply to the following:

- tires sold for less than $30;
- bicycle tires or wheelchair tires;
- recapped, retreaded, or used tires;
- tires purchased for use on three wheeled motorized devices designed for the transportation of persons with a physical impairment, and
- tires specifically designed for use on devices that do not qualify as vehicles, such as wheelbarrows and aircraft.

NEW LEAD-ACID BATTERIES

A $5 environmental levy applies to purchases of new lead-acid batteries weighing 2 kilograms or more. The levy does not apply to rebuilt or reconditioned batteries, or new lead-acid batteries purchased solely to power an electric wheelchair or a three wheeled motorized device designed for the transportation of a person with a physical impairment.

WHO PAYS THE LEVIES?

GENERAL APPLICATION

Pneumatic tires and lead-acid batteries are considered new up to the time of their first retail sale subsequent to their manufacture. Where the first retail sale takes place in British Columbia, the environmental levies apply.

With the exceptions noted on the following page, all persons who purchase new pneumatic tires and new lead-acid batteries are required to pay the environmental levies at the time of purchase. This includes persons who may be exempt from payment of social service tax, such as *bona fide* farmers and members of the diplomatic or consular corps.

Non-residents

Non-residents of British Columbia who purchase and take delivery of a new pneumatic tire or new lead-acid battery in the province are required to pay the levy, even if the tire or battery will later be removed from the province. Non-residents who purchase a vehicle in the province are required to pay the applicable levies even if the purchase qualifies for a point-of-sale exemption from, or refund of, social service tax. The environmental levies paid by the non-residents are not refundable.

Motor Vehicle Dealers

Motor vehicle dealers are required to pay the levies on new vehicles taken out of resale inventory and dedicated to a specific use by the dealer, such as racing cars, parts delivery vehicles, and tow trucks.

Environmental levies also apply to new vehicles that are used by a dealer while held in the resale or lease inventory and taxed under the dealer-use formula. The levies are payable the first time the vehicle is taxed under the dealer-use formula. When such vehicles are subsequently sold, the purchaser is not required to pay the levies on the tires and battery because they are no longer new.

However, if new tires or a new battery are placed in the vehicle as part of the sale agreement, then the purchaser is required to pay the applicable environmental levy.

More Info: Bulletin SST 042, *Motor Vehicle Dealers.*

Federal Government Purchases

The vendor is required to collect environmental levies on purchases by the Government of Canada.

Lessors and Lease Contracts

Persons who lease tangible personal property as lessors are required to pay the environmental levies on new pneumatic tires and lead-acid batteries acquired for use on their lease stock.

Lessors must pay the levies to their suppliers at the time the tires and batteries are purchased. Lessees are not required to pay an environmental levy on tires or batteries included with the item being leased.

The lessor may recover the cost of the environmental levies in the lump sum lease price established for the vehicle. In order to do this, the lease contract must meet all of the following criteria:

- The lease contract must clearly indicate the lessee's liability to pay the taxes, fees, and levies incurred by the lessor with respect to the vehicle.
- The lease invoice to the customer must not indicate a separate charge for the levies, other than as a reference to the provision in the contract that allows the lessor to recover these amounts.
- As the lessee is required to pay these amounts to obtain the right to use the vehicle, such charges become part of the total lease price that is subject to tax.

If the criteria outlined above are not met in the lease contract, the lessor will be assessed for failure to pay levies as required under the *Social Service Tax Act*.

Replacements, Exchanges, and Warranties

When a customer purchases tangible personal property that includes new pneumatic tires or new lead-acid batteries and, as part of the sale agreement, the tires or batteries are exchanged for a different style or brand, the levy applies only once. That is, provided that the original tires or batteries are in such condition that they can be sold as new, the levy applies only to the replacement tires or batteries.

Where a tire or battery fails as a result of a manufacturing defect and is replaced at no charge, the levy does not apply to the replacement. If the customer is required to pay a portion of the cost of the replacement tire or battery, or if the customer chooses to pay the additional cost of a tire or battery of a higher price than that which would be replaced at no charge under warranty, the levies apply.

However, in the case of tires, the levy does not apply if the amount paid by the customer is less than $30.

Who Does Not Pay the Levies?

Registered Indians

Registered Indians or Indian bands are not required to pay the environmental levies on purchases of tires or batteries which take place on reserve or designated reserve land, provided all criteria for a social service tax exemption are met.

More Info: Bulletin SST 046, *Exemption for Indians and Indian Bands*.

Vendors

New pneumatic tires and new lead-acid batteries acquired by registered vendors for the sole purpose of resale are not subject to the levies provided vendors quote their registration number of their supplier.

However, if the tire or battery is subsequently taken out of the resale inventory and used for any business or personal use, vendors must remit the applicable levy with their social service tax return.

Shipments Out-of-Province

The environmental levies do not apply when the tires or batteries are purchased by non-residents and shipped by the seller to a location outside of the province. The seller is required to retain documentation relating to the out-of-province delivery to substantiate non-collection of the levies on that sale.

Purchases for Wheelchairs or Three Wheeled Devices

Purchasers of new pneumatic tires or new lead-acid batteries acquired for use on a wheelchair or a three wheeled device designed for the transportation of disabled individuals are not required to pay the levies provided the following information is recorded on the sales invoice:

- certification that the tire or battery is acquired for such use, and
- name, address, telephone number, and signature of the purchaser.

The seller must retain a copy of the signed invoice to substantiate non-collection of the levies on that sale.

Collecting and Remitting the Levies

Collecting the Levies

All persons who sell new pneumatic tires and new lead-acid batteries are required to be registered as vendors under the *Social Service Tax Act*. Persons who are already registered need not re-apply.

All vendors are required to collect the levies from their customers at the time the sale takes place. The levies apply to each new lead-acid battery and each new pneumatic tire sold separately or included with the item sold.

For example, when a new automobile is sold, the vendor is required to collect a total of $20 in environmental levies: $3 for each of the five tires and $5 for the lead-acid battery.

The environmental levies must be indicated separately from the social service tax and from the purchase price on the bill of sale. The levies are in addition to the social service tax payable on the purchase price of the item being sold. However, the levies are not part of the purchase price and are therefore not subject to the tax.

For example, if a new automobile is purchased for $15,000, the vendor is required to collect $1,050 in social service tax plus $20 in environmental levies.

Environmental levies **are** subject to the federal goods and services tax (GST).

More Info: Bulletin SST 016, ***Provincial Social Service Tax and Federal Goods and Service Tax (GST)***.

Remitting the Levies

The environmental levies collected by vendors, or payable on items taken out of stock for personal or business use, are reported on the same form and remitted at the same time as the social service tax collected on sales or payable on purchases. Please note that penalty charges, interest charges, and disallowed commission for late filing of tax returns also apply to levies.

Each reporting period, the amount of environmental levies collected is added to the social service tax collected and this total is entered in Box B of the tax return form (FIN 400).

The vendor's commission (Box C of the tax return form) applies to the total amount of environmental levies and social service tax collected during the reporting period.

Similarly, the environmental levies payable by the vendor on items purchased for the vendor's own use, taken out of stock for the vendor's business or personal use, or payable on dealer-use vehicles, is added to the social service tax payable on such items and this total is entered in Box F of the tax return form.

Other Environmental Levies

Eco/Enviro Levies

Some industries have imposed "eco" or "enviro" levies, fees, or charges on products that pose

potential environmental or safety hazards. These fees fund programs for the safe collection and disposal of hazardous materials.

The provincial government does not impose the fees and does not receive or administer the funds that are collected. The eco or enviro fees form part of the purchase price, as established under the *Social Service Tax Act*, because the fees must be paid to acquire the product. Therefore, if the product purchased is subject to social service tax, the eco or enviro levy is also subject to tax.

For more information on eco/enviro levies please contact the Ministry of Water, Land and Air Protection (**www.gov.bc.ca/wlap** or 250 387-9971).

NEED MORE INFO?

This bulletin is provided for convenience and guidance. If you still have questions call us at 604 660-4524 in Vancouver or toll-free at 1 877 388-4440 elsewhere in Canada or refer to the legislation.

Information is also on the Web at www.rev.gov.bc.ca While there, you can subscribe to our free electronic update service.

References: *Social Service Tax Act*, Sections 66, 67, 68, 96(5), 101(3), 135; Regulation 2 *Sustainable Environment Fund Act*, Section 4(d).

Ministry of Water, Land and Air Protection - FIRST Program
ANNUAL PERFORMANCE STATISTICS - Updated to: December 31, 2004

ANNUAL PER PTE COSTS:

	Transp Credit			End Use Credit			BLENDED TOTALS
	TDP	TDF	*Blended T.C*	TDP	TDF	*Blended E.U.*	
1991/92	1.12	0.56	*0.85*	1.13	1.00	*1.05*	**1.90**
1992/93	0.94	0.69	*0.81*	1.20	1.00	*1.05*	**1.86**
1993/94	0.66	0.55	*0.60*	1.22	0.90	*1.02*	**1.61**
1994/95	0.64	0.45	*0.52*	1.26	0.87	*1.04*	**1.56**
1995/96	0.66	0.50	*0.60*	1.45	0.99	*1.27*	*1.87*
or if advanced EU credits removed from calcs			*0.60*	1.24	0.84	*1.09*	**1.69**
1996/97	0.64	0.40	*0.58*	1.40	0.77	*1.20*	*1.77*
or if advanced EU credits removed from calcs			*0.58*	1.40	0.77	*1.20*	**1.77**
1997/98	0.57	0.33	*0.53*	1.35	0.70	*1.26*	**1.79**
1998/99	0.54	0.38	*0.51*	1.45	0.76	*1.30*	**1.82**
1999/00	0.55	0.42	*0.53*	1.37	0.75	*1.28*	**1.81**
2000/01	0.56	0.19	*0.51*	1.45	0.76	*1.32*	**1.83**
2001/02	0.58	0.22	*0.54*	1.40	0.82	*1.33*	**1.87**
2002/03	0.62	0.19	*0.56*	1.48	0.78	*1.36*	**1.91**
2003/04	0.62	0.16	*0.54*	1.41	0.77	*1.29*	**1.83**
2004/05	0.68	0.19	*0.61*	1.58	0.92	*1.42*	**2.03**

PROCESSOR INVENTORIES (approx):

Includes "stockpiled" material for which some/all credits paid	*as % of WIP*	*as % of Stockpile*	WIP PTEs (000)	Stockpile PTEs (000)	*as % of 1 Yr E.U. Volumes*
Western Rubber Products Ltd	*82%*		**582**	0	*21%*
Oxbow Carbon & Minerals Inc. (Lehigh)	*0%*		**2**	0	*1%*
Target Recycling Inc - Chemainus	*8%*		**58**	0	*33%*
Target Recycling Inc - Kamloops	*10%*		**72**	0	*n/a*
Tytech (originally EVC - Polydyne inventory)	-	*100%*	**0**	69	*n/a*
Others - est.	-		**0**	0	*0%*
TOTAL INVENTORIES:	***100%***	***100%***	**714**	69	

WIP - Work In Progress Inventory

Stockpile - Tires at inactive participant facilities

Ministry of Water, Land and Air Protection - FIRST Program

ANNUAL PERFORMANCE STATISTICS - Updated to: December 31, 2004

ANNUAL EXPENDITURES:

$000's

	Transp Credit			End Use Credit			Total		Contracted Administrator			**Repayment	Special		
	TDP	TDF	*Total T/C*	TDP	TDF	*Total E/U*	T/C + E/U	R2D2	Admin	Monitor	Spec Reviews/Accrual Adj	of fees	Cleanups	Public Ed	TOTALS
1991/92 (9 mos)	789,358	367,399	1,156,757	249,744	330,476	580,220	**1,736,977**	1,000,000	262,000	-	-			182,000	**3,180,977**
1992/93	946,219	739,821	1,686,040	462,203	1,144,110	1,606,313	**3,292,353**	760,000	323,000	-	-		10,000	-	**4,385,353**
1993/94	724,503	786,120	1,510,623	1,030,206	1,395,462	2,425,668	**3,936,291**		252,000	-	-		-	-	**4,188,291**
1994/95	659,867	767,469	1,427,336	1,278,055	1,174,188	2,452,243	**3,879,579**		197,700	-	-		-	-	**4,077,279**
1995/96	1,044,527	489,366	1,533,893	2,279,749	947,212	3,176,961	**4,710,854**		214,500	-	-		-	-	**4,925,354**
1996/97	1,525,216	339,283	1,864,499	2,830,901	769,077	3,600,984	**5,465,483**		217,867	13,998	-33,785		-	-	**5,663,563**
1997/98	1,487,112	157,463	1,644,575	3,102,344	283,092	3,385,436	**5,030,011**		220,002	35,121	33,785		110,100	-	**5,429,019**
1998/99	1,393,180	174,337	1,567,517	3,754,509	541,542	4,296,051	**5,863,568**	-	217,045	-	-		-	-	**6,080,613**
1999/00	1,622,343	153,557	1,775,900	4,063,485	387,306	4,450,791	**6,226,691**	-	241,626	16,803	-	8,082	-	-	**6,477,038**
2000/01	1,636,458	93,999	1,730,457	3,892,356	461,062	4,353,418	**6,083,875**	-	195,947	-	-	8,721	-	-	**6,271,101**
2001/02	1,758,251	83,287	1,841,538	4,326,024	334,753	4,660,777	**6,502,315**	-	189,278	-	-	-	-	-	**6,691,593**
2002/03	1,860,121	98,586	1,958,707	4,014,270	433,992	4,448,262	**6,406,969**	-	181,886	-	-	-	-	-	**6,588,855**
2003/04	1,842,254	97,328	1,939,582	3,950,274	504,611	4,454,885	**6,394,467**	-	194,830	-	-	-	-	-	**6,589,297**
2004/05	**1,751,517**	**83,852**	*1,835,369*	**3,096,437**	**573,889**	*3,670,326*	**5,505,695**	-	**124,118**	-	-	-	-	-	**5,629,813**
	19,043,926	4,431,867	*23,475,793*	38,290,563	9,221,772	*47,512,335*	**71,035,128**	1,760,000	3,031,799	65,922	0	16,803	120,100	182,000	**76,178,146**

ANNUAL TIRE VOLUMES:

PTEs (000)*

	Transportation Volumes							End Use Volumes					
	TDP			TDF			TOTAL	TDP		TDF			TOTAL
	PLT	MT	*Total TDP*	PLT	MT	*Total TDF*	TDP + TDF	PLT+MT Combined	*Total TDP*	PLT	MT	*Total TDF*	TDP + TDF
1991/92 (9 mos)	703,897	n/a	703,897	653,933	n/a	653,933	**1,357,830**	221,491	221,491	330,519	n/a	330,519	**552,010**
1992/93	579,790	430,000	1,009,790	1,070,529	n/a	1,070,529	**2,080,319**	385,888	385,888	1,144,110	n/a	1,144,110	**1,529,998**
1993/94	557,946	532,321	1,090,267	1,432,047	n/a	1,432,047	**2,522,314**	841,365	841,365	1,547,705	n/a	1,547,705	**2,389,070**
1994/95	347,424	678,224	1,025,648	1,700,289	n/a	1,700,289	**2,725,937**	1,015,872	1,015,872	1,344,211	n/a	1,344,211	**2,360,083**
1995/96	826,014	753,679	1,579,693	975,393	n/a	975,393	**2,555,086**	1,535,369	1,535,369	957,521	n/a	957,521	**2,492,890**
1996/97	1,631,628	760,632	2,392,260	849,741	n/a	849,741	**3,242,001**	2,022,081	2,022,081	986,836	n/a	986,836	**3,008,917**
1997/98	1,812,381	801,056	2,613,437	476,598	n/a	476,598	**3,090,035**	2,291,619	2,291,619	404,417	n/a	404,417	**2,696,036**
1998/99	1,757,034	835,217	2,592,251	458,532	n/a	458,532	**3,050,783**	2,585,700	2,585,700	712,027	n/a	712,027	**3,297,727**
1999/00	1,940,215	1,016,519	2,956,734	367,290	n/a	367,290	**3,324,024**	2,972,899	2,972,899	514,603	n/a	514,603	**3,487,502**
2000/01	1,907,825	1,028,543	2,936,368	487,298	n/a	487,298	**3,423,666**	2,693,027	2,693,027	605,361	n/a	605,361	**3,298,388**
2001/02	1,984,747	1,046,860	3,031,607	377,245	n/a	377,245	**3,408,852**	3,085,419	3,085,419	409,670	n/a	409,670	**3,495,089**
01/02***	-	-	-			-	**-**	1,012,137	1,012,137	276,000	n/a	276,000	**1,288,137**
2002/03	1,844,680	1,163,864	3,008,544	513,552	n/a	513,552	**3,522,096**	2,719,942	2,719,942	556,568	n/a	556,568	**3,276,510**
02/03***	-	-	-	-	-	-	**-**	-	-	328,473	n/a	328,473	**328,473**
2003/04	1,802,613	1,177,252	2,979,865	603,925	n/a	603,925	**3,583,790**	2,805,189	2,805,189	651,654	n/a	651,654	**3,456,843**
03/04***	-	-	-	-	-	-	**-**	-	-	558,321	n/a	558,321	**558,321**
2004/05	**1,547,269**	**1,029,250**	*2,576,519*	**446,830**	n/a	*446,830*	**3,023,349**	**1,956,744**	*1,956,744*	626,497	n/a	*626,497*	**2,583,241**
	19,243,463	11,253,417	30,496,880	10,413,202	n/a	10,413,202	**40,910,082**	28,144,742	28,144,742	11,954,393	n/a	11,954,393	**40,099,235**

* One PTE (passenger tire equivalent) = 8.2 kg

** Repayment of Prof. fees by Target Recycling

*** Includes stockpile inventory adjustments and stockpile volumes depleted at 50 cent to the program